

2019

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial JAMES G HANINK		Last name HANINK	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial ELIZABETH C HANINK		Last name HANINK	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apt. no. [REDACTED]	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [REDACTED]			
Foreign country name [REDACTED]	Foreign province/state/county [REDACTED]	Foreign postal code [REDACTED]	If more than four dependents, see instructions and ✓ here <input type="checkbox"/>

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☒ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☒ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Standard Deduction for —
• Single or Married filing separately, \$12,200
• Married filing jointly or Qualifying widow(er), \$24,400
• Head of household, \$18,350
• If you checked any box under **Standard Deduction**, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	
2a	Tax-exempt interest	2a	896.
		b	Taxable int. Att. Sch. B if reqd. 14.
3a	Qualified dividends	3a	607.
		b	Ordinary div. Att. Sch. B if reqd. 770.
4a	IRA distributions	4a	
		b	Taxable amount. 18,342.
c	Pensions and annuities	4c	
		d	Taxable amount. 30,253.
5a	Social security benefits	5a	60,132.
		b	Taxable amount. 38,255.
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here	6	1,606.
7a	Other income from Schedule 1, line 9	7a	1,639.
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income	7b	90,879.
8a	Adjustments to income from Schedule 1, line 22	8a	1,639.
b	Subtract line 8a from line 7b. This is your adjusted gross income	8b	89,240.
9	Standard deduction or itemized deductions (from Schedule A)	9	27,000.
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11a	Add lines 9 and 10	11a	27,000.
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b	62,240.

12a Tax (see inst.) Check if any from Form(s): 1 ☐ 88142 ☐ 49723 ☐

12a 6,851.

b Add Schedule 2, line 3, and line 12a and enter the total 12b 6,851.

13a Child tax credit or credit for other dependents 13a

b Add Schedule 3, line 7, and line 13a and enter the total 13b 1.

14 Subtract line 13b from line 12b. If zero or less, enter -0- 14 6,850.**15 Other taxes, including self-employment tax, from Schedule 2, line 10** 15 232.**16 Add lines 14 and 15. This is your total tax** 16 7,082.**17 Federal income tax withheld from Forms W-2 and 1099** 17 9,718.**18 Other payments and refundable credits:**

a Earned income credit (EIC) 18a

b Additional child tax credit. Attach Schedule 8812. 18b

c American opportunity credit from Form 8863, line 8. 18c

d Schedule 3, line 14. 18d

e Add lines 18a through 18d. These are your **total other payments and refundable credits** 18e**19 Add lines 17 and 18e. These are your total payments** 19 9,718.**Refund****20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid** 20 2,636.**21a Amount of line 20 you want refunded to you. If Form 8888 is attached, check here** 21a 2,636.Direct deposit?
See instructions.b Routing number c Type: ☒ Checking ☐ Savings

d Account number

22 Amount of line 20 you want applied to your 2020 estimated tax 22**Amount
You Owe****23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions** 23**24 Estimated tax penalty (see instructions)** 24**Third Party
Designee**(Other than
paid preparer)Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ Yes. Complete below.☒ NoDesignee's
namePhone
no.Personal identification
number (PIN)**Sign
Here**Joint return?
See instructions.
Keep a copy for
your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection
PIN, enter it
here (see inst.)

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity
Protection PIN, enter
it here (see inst.)

Phone no.

Email address

**Paid
Preparer
Use Only**

Preparer's name

JASON CRAWSHAW

Preparer's signature

JASON CRAWSHAW

Date

PTIN

P01257151

Check if:

☒ 3rd Party Designee

Firm's name CRAWSHAW CPAS INC.

Phone no. (800) 677-5309

☒ Self-employedFirm's address 21650 OXNARD ST STE 130
WOODLAND HILLS, CA 91367

Firm's EIN 81-4890821

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2019)

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040 or 1040-SR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

JAMES G AND ELIZABETH C HANINK

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

☐ Yes ☒ No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	1,639.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	1,639.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	116.
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	1,523.
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	1,639.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 2

(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

► Attach to Form 1040 or 1040-SR.
► Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment
Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

JAMES G AND ELIZABETH C HANINK

Your social security number

[REDACTED]

Part I Tax

1	Alternative minimum tax. Attach Form 6251.	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.	2	
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b.	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.	4	232.
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919.	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required.	6	
7a	Household employment taxes. Attach Schedule H.	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required.	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	8	
9	Section 965 net tax liability installment from Form 965-A.	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15.	10	232.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040 or 1040-SR) 2019

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ Attach to Form 1040 or 1040-SR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment
Sequence No. **03**

Name(s) shown on Form 1040 or 1040-SR

JAMES G AND ELIZABETH C HANINK

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required.	1	1.
2	Credit for child and dependent care expenses. Attach Form 2441.	2	
3	Education credits from Form 8863, line 19.	3	
4	Retirement savings contributions credit. Attach Form 8880.	4	
5	Residential energy credits. Attach Form 5695.	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b.	7	1.

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return.	8	
9	Net premium tax credit. Attach Form 8962.	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld.	11	
12	Credit for federal tax on fuels. Attach Form 4136.	12	
13	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d.	14	0.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040 or 1040-SR) 2019

SCHEDULE C
(Form 1040 or 1040-SR)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2019

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Attachment
Sequence No. **09**

Name of proprietor ELIZABETH C HANINK		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) WRITER	B Enter code from instructions ► 711510	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.) ► [REDACTED] City, town or post office, state, and ZIP code [REDACTED]		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► _____		
G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2019, check here <input type="checkbox"/>		
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	1,774.
2 Returns and allowances.	2	
3 Subtract line 2 from line 1.	3	1,774.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3.	5	1,774.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6.	7	1,774.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising.	8	18 Office expense (see instructions).	18	
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans.	19	
10 Commissions and fees.	10	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a	
12 Depletion.	12	b Other business property.	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance.	21	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	
15 Insurance (other than health) ...	15	23 Taxes and licenses.	23	
16 Interest (see instr.):		24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	a Travel.	24a	
b Other.	16b	b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	25 Utilities.	25	
	135.	26 Wages (less employment credits)	26	
		27 a Other expenses (from line 48)	27a	
		b Reserved for future use.	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.	28		135.	
29 Tentative profit or (loss). Subtract line 28 from line 7.	29		1,639.	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.				
31 Net profit or (loss). Subtract line 30 from line 29. <div style="display: flex; align-items: center;"> <div style="flex: 1;"> <ul style="list-style-type: none"> If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. </div> <div style="font-size: 3em; margin-left: 10px;">}</div> </div>				
32 If you have a loss, check the box that describes your investment in this activity (see instructions). <div style="display: flex; align-items: center;"> <div style="flex: 1;"> <ul style="list-style-type: none"> If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. Your loss may be limited. </div> <div style="font-size: 3em; margin-left: 10px;">}</div> </div>				
				1,639.

32a <input type="checkbox"/> All investment is at risk.	
32b <input type="checkbox"/> Some investment is not at risk.	

SCHEDULE D
(Form 1040 or 1040-SR)

Capital Gains and Losses

OMB No. 1545-0074

2019

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/ScheduleD for instructions and the latest information.**
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

Name(s) shown on return

JAMES G AND ELIZABETH C HANINK

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses – Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.....	11,551.	11,253.		298.
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.....				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.....				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.....				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.....				6
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back.....				7 298.

Part II Long-Term Capital Gains and Losses – Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.....	48,581.	47,516.		1,065.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.....				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.....				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.....				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.....				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				12
13 Capital gain distributions. See the instrs.....				13 243.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.....				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back.....				15 1,308.

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	1,606.
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22. 		
17 Are lines 15 and 16 both gains?		
<input checked="" type="checkbox"/> Yes. Go to line 18.		
<input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.	18	0.
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.	19	
20 Are lines 18 and 19 both zero or blank?		
<input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). Don't complete lines 21 and 22 below.		
<input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the smaller of:		
<ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) 	21	
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?		
<input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).		
<input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040 or 1040-SR) 2019

SCHEDULE SE
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

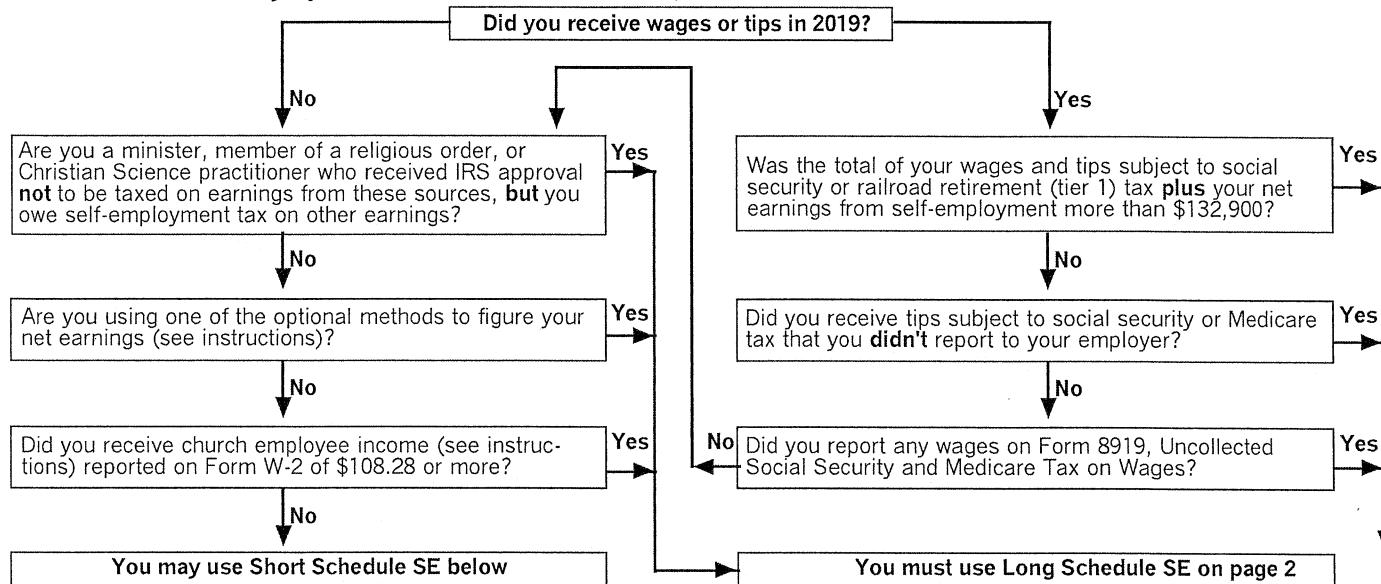
ELIZABETH C HANINK

Social security number of person
with self-employment income ►

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note: Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A – Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.....	1 a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH.....	1 b	
2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report.....	2	1,639.
3 Combine lines 1a, 1b, and 2.....	3	1,639.
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b.....	4	1,514.
Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5 Self-employment tax. If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55. • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55.	5	232.
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27	6	116.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040 or 1040-SR) 2019

Foreign Tax Credit

OMB No. 1545-0121

2019

Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.
► Go to www.irs.gov/Form1116 for instructions and the latest information.

Attachment
Sequence No. 19

Name

JAMES G AND ELIZABETH C HANINK

ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☒ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
b ☐ Foreign branch category income d ☐ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) ►

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession.	SPAIN			
1 a Gross income from sources within country shown above and of the type checked above (see instructions): SEE STATEMENT 1				
	14.			1 a 14.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions).				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	27,000.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	27,000.			
d Gross foreign source income (see instructions)	14.			
e Gross income from all sources (see instructions)	91,014.			
f Divide line 3d by line 3e (see instructions)	0.000154			
g Multiply line 3c by line 3f	4.			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	4.			6 4.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 10.

Part II Foreign Taxes Paid or Accrued (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(u) Total foreign taxes paid or accrued (add columns (q) through (t))	
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:		(t) Other foreign taxes paid or accrued		
		(l) Date paid or accrued	(m) Dividends	(n) Rents & royalties		(o) Interest	(q) Dividends			(r) Rents & royalties
A	12/31/2019					3.				3.
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 8 3.

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	3.	
10	Carryback or carryover (attach detailed computation). (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11	Add lines 9 and 10.	11	3.	
12	Reduction in foreign taxes (see instructions).	12		
13	Taxes reclassified under high tax kickout (see instructions).	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14		3.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	15	10.	
16	Adjustments to line 15 (see instructions).	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	10.	
18	Individuals: Enter the amount from Form 1040 or 1040-SR, line 11b; or Form 1040-NR, line 41. Estates and trusts: Enter your taxable income without the deduction for your exemption.	18	62,240.	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1".	19		0.000160668
20	Individuals: Enter the total of Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2. If you are a nonresident alien, enter the total of Form 1040-NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 41, 42, and 44. Foreign estates and trusts should enter the amount from Form 1040-NR, line 42.	20		6,851.
Caution: If you are completing line 20 for separate category g (lump-sum distributions), see instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit).	21		1.
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see instructions).	22		1.

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on section 951A category income.	23		
24	Credit for taxes on foreign branch category income.	24		
25	Credit for taxes on passive category income.	25		
26	Credit for taxes on general category income.	26		
27	Credit for taxes on section 901(j) income.	27		
28	Credit for taxes on certain income re-sourced by treaty.	28		
29	Credit for taxes on lump-sum distributions.	29		
30	Add lines 23 through 29.	30		
31	Enter the smaller of line 20 or line 30.	31		1.
32	Reduction of credit for international boycott operations. See instructions for line 12.	32		
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040 or 1040-SR), line 1; Form 1040-NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 46a.	33		1.

Form 1116

ALTERNATIVE MINIMUM TAX

Foreign Tax Credit

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

▶ Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2019

Attachment
Sequence No. 19Department of the Treasury
Internal Revenue Service (99)

Name

ID no. as shown on page 1 of your tax return

JAMES G AND ELIZABETH C HANINK

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☒ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
 b ☐ Foreign branch category income d ☐ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States** (for category checked above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession. ▶ SPAIN				
1 a Gross income from sources within country shown above and of the type checked above (see instructions): SEE STATEMENT 2				
	14.			1 a 14.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement).....				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions).....				
b Other deductions (attach statement).....				
c Add lines 3a and 3b.....				
d Gross foreign source income (see instructions).....	14.			
e Gross income from all sources (see instructions).....	91,014.			
f Divide line 3d by line 3e (see instructions).....	0.000154			
g Multiply line 3c by line 3f.....				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions).....				
b Other interest expense.....				
5 Losses from foreign sources.....				
6 Add lines 2, 3g, 4a, 4b, and 5.....				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2..... ▶				7 14.

Part II Foreign Taxes Paid or Accrued (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								(u) Total foreign taxes paid or accrued (add columns (q) through (t))
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	
		(l) Date paid or accrued	(m) Dividends	(n) Rents & royalties		(o) Interest	(q) Dividends	(r) Rents & royalties		
A	12/31/2019					3.				3.
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2..... ▶ 8 3.

BAA For Paperwork Reduction Act Notice, see instructions.

FDIZ2612L 09/30/19

Form 1116 (2019)

ALTERNATIVE MINIMUM TAX

Form 1116 (2019) **JAMES G AND ELIZABETH C HANINK**

Page **2**

Part III Figuring the Credit

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	3.	
10 Carryback or carryover (attach detailed computation). (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11 Add lines 9 and 10.	11	3.	
12 Reduction in foreign taxes (see instructions).	12		
13 Taxes reclassified under high tax kickout (see instructions).	13		
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		3.
15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	15	14.	
16 Adjustments to line 15 (see instructions).	16		
17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	14.	
18 Individuals: Enter the amount from Form 1040 or 1040-SR, line 11b; or Form 1040-NR, line 41. Estates and trusts: Enter your taxable income without the deduction for your exemption.	18	89,309.	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		0.000156759
20 Individuals: Enter the total of Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2. If you are a nonresident alien, enter the total of Form 1040-NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 41, 42, and 44. Foreign estates and trusts should enter the amount from Form 1040-NR, line 42.	20		
Caution: If you are completing line 20 for separate category g (lump-sum distributions), see instructions.			
21 Multiply line 20 by line 19 (maximum amount of credit).	21		
22 Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see instructions).	22		

Part IV Summary of Credits From Separate Parts III (see instructions)

23 Credit for taxes on section 951A category income.	23		
24 Credit for taxes on foreign branch category income	24		
25 Credit for taxes on passive category income.	25		
26 Credit for taxes on general category income.	26		
27 Credit for taxes on section 901(j) income.	27		
28 Credit for taxes on certain income re-sourced by treaty	28		
29 Credit for taxes on lump-sum distributions.	29		
30 Add lines 23 through 29.	30		
31 Enter the smaller of line 20 or line 30.	31		
32 Reduction of credit for international boycott operations. See instructions for line 12.	32		
33 Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040 or 1040-SR), line 1; Form 1040-NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 46a	33		

Form 1116 (2019)

Qualified Business Income Deduction Simplified Computation

OMB No. 1545-0123

2019

Attachment
Sequence No. **55**

Department of the Treasury
Internal Revenue Service

► **Attach to your tax return.**
► **Go to www.irs.gov/Form8995 for instructions and the latest information.**

Name(s) shown on return

JAMES G AND ELIZABETH C HANINK

Your taxpayer identification number

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	ELIZABETH C HANINK		0.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	0.	
3	Qualified business net (loss) carryforward from the prior year.	3	0.	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.	
5	Qualified business income component. Multiply line 4 by 20% (0.20).	5		0.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).	6	0.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	7	0.	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-.	8	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20).	9		0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.	10		0.
11	Taxable income before qualified business income deduction.	11	62,240.	
12	Net capital gain (see instructions).	12	1,915.	
13	Subtract line 12 from line 11. If zero or less, enter -0-.	13	60,325.	
14	Income limitation. Multiply line 13 by 20% (0.20).	14		12,065.
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return. ►	15		0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-.	16		0.
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-.	17		0.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2019)

2019

FEDERAL STATEMENTS

PAGE 1

JAMES G AND ELIZABETH C HANINK

STATEMENT 1
FORM 1116, LINE 1A - PASSIVE CATEGORY INCOME
GROSS INCOME FROM SOURCES OUTSIDE U.S.

FOREIGN COUNTRY OR U.S. POSSESSION: SPAIN

FOREIGN SOURCE QUALIFIED DIVIDENDS.....

	\$	14.
TOTAL	\$	<u>14.</u>

STATEMENT 2
FORM 1116, LINE 1A - PASSIVE CATEGORY INCOME (AMT)
GROSS INCOME FROM SOURCES OUTSIDE U.S.

FOREIGN COUNTRY OR U.S. POSSESSION: SPAIN

FOREIGN SOURCE QUALIFIED DIVIDENDS.....

	\$	14.
TOTAL	\$	<u>14.</u>